



General Assembly

Substitute Bill No. 373

February Session, 2008

* SB00373PD_JUD031008 *

**AN ACT CONCERNING THE COLLECTION OF DELINQUENT
PROPERTY TAXES ON MOTOR VEHICLES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-144a of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2008*):

3 [Irrespective of] (a) Notwithstanding the provisions of sections 12-
4 142 and 12-144, the appropriating body of each municipality, upon
5 approving any budget calling for the laying of a tax on property, shall
6 determine whether such tax as it applies to motor vehicles shall be due
7 and payable in a single installment.

8 (b) The collector of the municipality or other proper officer
9 enforcing the payment of such tax shall mail, annually, to the person
10 liable for such tax a statement of the amount of such tax and accrued
11 interest thereon. The statement shall be mailed (1) to the current
12 address of the taxpayer identified by the municipality, in good faith, to
13 be the current address of the taxpayer, or (2) if the statement is
14 returned to the municipality because of an incorrect address, to the last
15 known address of the taxpayer. No interest may be levied unless the
16 municipality can show mailing under this section.

17 (c) Notwithstanding the provisions of sections 12-145 and 12-146,
18 interest on any delinquent tax on property applicable to a motor

19 vehicle that is assessed at less than three thousand five hundred
 20 dollars on the date such tax became delinquent shall cease to accrue
 21 two years from the date such tax became delinquent.

22 Sec. 2. Section 12-164 of the general statutes is repealed and the
 23 following is substituted in lieu thereof (*Effective July 1, 2008*):

24 (a) No payment of taxes shall be enforced by any collector or other
 25 proper officer against any person, persons or corporation against
 26 which they are respectively levied except within fifteen years after the
 27 due date of the tax. The provisions of this [section] subsection shall be
 28 retroactive. The fifteen-year limitation shall not apply to improvement
 29 liens except those which have been released of record prior to July 18,
 30 1945. Collectors shall compute interest on improvement liens for a
 31 period of not more than fifteen years, and at a rate, after July 18, 1945,
 32 and retroactively, not exceeding twelve per cent per annum, any
 33 provision of any special act to the contrary notwithstanding. [The term
 34 "improvement lien" as used herein] As used in this subsection,
 35 "improvement lien" includes municipal liens for repairs and services.

36 (b) Notwithstanding the provisions of subsection (a) of this section,
 37 liens filed under the provisions of section 12-129n shall be valid
 38 without any limitation of time.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2008</i>	12-144a
Sec. 2	<i>July 1, 2008</i>	12-164

PD

Joint Favorable Subst. C/R

JUD